

Message Text

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PAGE 01 VIENNA 01468 210744Z

16

ACTION EB-07

INFO OCT-01 EUR-12 ISO-00 AID-05 CEA-01 CIAE-00 COME-00

EA-06 FRB-03 INR-07 IO-10 NEA-09 NSAE-00 OPIC-03

SP-02 TRSE-00 CIEP-01 LAB-04 SIL-01 OMB-01 ERDA-05

DODE-00 FPC-01 H-01 INT-05 L-02 NSC-05 PM-03 SAM-01

OES-03 SS-15 STR-01 FEA-01 AGR-05 TAR-01 /122 W

----- 124222

R 201107Z FEB 75

FM AMEMBASSY VIENNA

TO SECSTATE WASHDC 4855

INFO AMEMBASSY BERN

AMEMBASSY BONN

AMEMBASSY ROME

USMISSION EC BRUSSELS

USMISSION OECD PARIS

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EO 11652: NA

TAGS: ENRG, OECD, AU

SUBJECT: PREFERENTIAL TAX TREATMENT FOR FEEDSTOCKS USED IN PETRO-CHEMISTRY

REF: STATE 29471

1. FOLLOWING IN RESPONSE TO REFTEL. AUSTRIAN CUSTOMS SCHEDULE PROVIDES FOR REDUCED DUTIES OR WAIVING OF DUTIES FOR RELATIVELY LARGE NUMBER OF TARIFF POSITIONS, INCLUDING PRODUCTS WHICH ALSO CAN BE USED AS FEEDSTOCKS IN PETROCHEMICAL PLANTS. REDUCED RATES AND EXEMPTIONS HAVE BEEN IN FORCE FOR YEARS AND HAVE BEEN INTRODUCED IN ORDER TO LIMIT COSTS OF IMPORTED GOODS TO PROCESSING INDUSTRIES AND CONSUMERS.

2. PETROLEUM PRODUCTS, FOR WHICH TARIFF RATES CAN BE REDUCED

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PAGE 02 VIENNA 01468 210744Z

AND/OR WAIVED INCLUDE:

(A) PETROLEUM FRACTIONS (EX BRUSSELS TARIFF NOMENCLATURE 27.10), OBTAINING BY CRACKLING, DISTILLATION OR BY OTHER PROCESSES, FOR USE IN PETROLEUM REFINERIES OR PETROLEUM REFINING PLANTS, ON CERTIFICATE FROM THE FEDERAL MINISTRY OF TRADE, COMMERCE AND INDUSTRY THAT SUCH FRACTIONS WILL BE FURTHER PROCESSED BY DISTILLATION AND REFINING, DUTY IS REDUCED FROM 15 PERCENT AD VALOREM TO US\$0.51/100 KG.

(B) BOILING POINT GASOLINE (EX BTN 27.10A) WITH MAXIMUM BOILING TOLERANCE OF 50 DEGREES CENTIGRADE FOR USE IN INDUSTRIAL PLANTS AS FEEDSTOCK OR AUXILIARY MATERIAL FOR PROCESSING. UPON GRANTING OF PERMIT, DUTY REDUCED FROM US\$1.28 TO US\$.021/100 KG.

(C) WHITE SPIRIT (EX BTN 27.10B) WITH A FLASH-POINT OF 21 DEGREES CENTRIGRADE IN APPARATUS ACCORDING TO ABEL-PENSKY, OR ABOVE, FOR USE IN INDUSTRIAL PLANTS AS FEEDSTOCK OR AUXILIARY MATERIAL FOR PROCESSING. ON GRANTING OF PERMIT, DUTY REDUCED FROM US\$0.61 TO US\$0.11/100 KG.

(D) PETROLEUM OILS AND OILS MADE FROM BITUMINOUS MINERALS, CRUDE (BTN 27.09), MAY BE PARTIALLY OR TOTALLY EXEMPT FROM DUTY SHOULD ECONOMIC CONDITIONS REQUIRE (STATUTORY RATE US\$.085/100 KG, GATT RATE US\$0.43/100 KG).

3. IN ADDITION, PETROLEUM PRODUCTS USED COMMERCIALLY FOR PURPOSES OTHER THAN FOR HEATING, LIGHTING OR AS MOTOR FUEL ARE EXEMPT FROM PETROLEUM TAXES, WHICH NORMALLY AMOUNT TO US\$12.94 OR US\$17.92 PER 100 KG.

4. US\$1.00 EQUALS AS16.46 (MIDDLE RATE OF EXCHANGE AS OF FEBRUARY 17, 1975). HUMES

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Message Attributes

Automatic Decaptoning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: PETROLEUM, CHEMICALS, PREFERENTIAL TARIFFS
Control Number: n/a
Copy: SINGLE
Draft Date: 20 FEB 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: GolinoFR
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975VIENNA01468
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750062-0055
From: VIENNA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19750225/aaaaawwk.tel
Line Count: 96
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION EB
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 75 STATE 29471
Review Action: RELEASED, APPROVED
Review Authority: GolinoFR
Review Comment: n/a
Review Content Flags:
Review Date: 31 MAR 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <31 MAR 2003 by BoyleJA>; APPROVED <02 APR 2003 by GolinoFR>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
05 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: PREFERENTIAL TAX TREATMENT FOR FEEDSTOCKS USED IN PETRO- CHEMISTRY
TAGS: ENRG, AU, OECD
To: STATE
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 05 JUL 2006